IN THE SPECIFICATION

Please amend the paragraph beginning on pg. 12, line 1 and ending on pg. 12, line 13 with the following:

Next, at a wafer bonding step shown in FIG. 3E, the semiconductor wafer 11 is bonded to the protective sheet 1 so that the pad portions 21 are exposed to the opening portions 23. Accordingly, both the pad portions 21 and dicing-cut portions 22 are exposed to the respective opening portions 23. The other procedure at the wafer bonding step is substantially the same as that in the first embodiment. In the present embodiment, because the protective members 14 need not be removed, the protective sheet 1 can be bonded firmly. This is preferable to prevent the separation of the protective sheet 1. It is not always necessary to expose the pad portions 21 entirely. The pad portions 21 may be partially exposed from respective windows for wire bonding.

Please amend the paragraph beginning on pg. 19, line 25 and ending on pg. 20, line 8 with the following:

When the bumps 70 are made of eutectic solder, the melting point of the eutectic solder is approximately 180 °C. In this case, preferably, the base constituting the protective member 73 is made of heat resistant resin such as polymide, and silicon adhesive is used as the adhesive described above. The bumps 70 can be made of solder including In, a melting point of which is lower than that of eutectic solder. The bumps 70 and the conductive layer 81 can be connected to each other in a solid phase by thermal compression bonding at a lower temperature. Otherwise, the bumps 70 may be connected by silver paste, which is generally used for fixation of chips onto a substrate.